

**As Passed by the Senate**

**128th General Assembly  
Regular Session  
2009-2010**

**Sub. H. B. No. 495**

**Representatives Book, Dodd**

**Cosponsors: Representatives Gerberry, Mallory, Belcher, Williams, B., Daniels, Adams, J., Grossman, Hite, Jordan, Stebelton, Bacon, Bolon, Boose, Carney, Combs, DeGeeter, Derickson, Domenick, Driehaus, Dyer, Evans, Foley, Garland, Garrison, Hackett, Hall, Harris, Harwood, Hottinger, Letson, McClain, McGregor, Moran, Morgan, Newcomb, Oelslager, Patten, Phillips, Pillich, Pryor, Wagner, Weddington, Winburn, Yuko, Zehringer  
Senator Wilson**

**A B I L L**

To amend section 5701.11 of the Revised Code to 1  
expressly incorporate changes in the Internal 2  
Revenue Code since October 16, 2009, into Ohio 3  
law; to suspend the operation of sections 101.82, 4  
101.83, 101.84, 101.85, 101.86, and 101.87 of the 5  
Revised Code and Section 6 of Am. Sub. H.B. 516 of 6  
the 125th General Assembly to postpone operation 7  
of the sunset review law until July 1, 2011; and 8  
to declare an emergency. 9

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That section 5701.11 of the Revised Code be 10  
amended to read as follows: 11

**Sec. 5701.11.** The effective date to which this section refers 12  
is the effective date of this section as amended by ~~H.B. 1~~ H.B. 13

495 of the 128th general assembly. 14

(A)(1) Except as provided under division (A)(2) or (B) of 15  
this section, any reference in Title LVII of the Revised Code to 16  
the Internal Revenue Code, to the Internal Revenue Code "as 17  
amended," to other laws of the United States, or to other laws of 18  
the United States, "as amended," means the Internal Revenue Code 19  
or other laws of the United States as they exist on the effective 20  
date. 21

(2) This section does not apply to any reference in Title 22  
LVII of the Revised Code to the Internal Revenue Code as of a date 23  
certain specifying the day, month, and year, or to other laws of 24  
the United States as of a date certain specifying the day, month, 25  
and year. 26

(B)(1) For purposes of applying section 5733.04, 5745.01, or 27  
5747.01 of the Revised Code to a taxpayer's taxable year ending 28  
after ~~December 30, 2008~~ October 16, 2009, and before the effective 29  
date, a taxpayer may irrevocably elect to incorporate the 30  
provisions of the Internal Revenue Code or other laws of the 31  
United States that are in effect for federal income tax purposes 32  
for that taxable year if those provisions differ from the 33  
provisions that, under division (A) of this section, would 34  
otherwise apply. The filing by the taxpayer for that taxable year 35  
of a report or return that incorporates the provisions of the 36  
Internal Revenue Code or other laws of the United States 37  
applicable for federal income tax purposes for that taxable year, 38  
and that does not include any adjustments to reverse the effects 39  
of any differences between those provisions and the provisions 40  
that would otherwise apply, constitutes the making of an 41  
irrevocable election under this division for that taxable year. 42

(2) Elections under prior versions of division (B)(1) of this 43  
section remain in effect for the taxable years to which they 44

apply. 45

**Section 2.** That existing section 5701.11 of the Revised Code 46  
is hereby repealed. 47

**Section 3.** During the period beginning on the effective date 48  
of this section and ending on July 1, 2011, the operation of 49  
sections 101.82, 101.83, 101.84, 101.85, 101.86, and 101.87 of the 50  
Revised Code and Section 6 of Am. Sub. H.B. 516 of the 125th 51  
General Assembly is suspended. Upon the ending of the period of 52  
suspension, sections 101.82, 101.83, 101.84, 101.85, 101.86, and 53  
101.87 of the Revised Code and Section 6 of Am. Sub. H.B. 516 of 54  
the 125th General Assembly, in either their present form or as 55  
they are in the meantime amended or re-enacted, again become fully 56  
operational. 57

**Section 4.** It is the intent of Section 3 of this act to 58  
postpone, until July 1, 2011, the expiration of agencies and the 59  
repeal of the sunset review law that otherwise would occur on 60  
December 31, 2010, in the absence of the suspension provided for 61  
in that section. 62

**Section 5.** This act is an emergency measure necessary for the 63  
immediate preservation of the public peace, health, and safety. 64  
The sunset review law is scheduled to operate on December 31, 65  
2010, as a matter of law. But the General Assembly needs more time 66  
to consider and enact legislation specifying how that operation is 67  
to occur. In the absence of that specifying legislation, allowing 68  
the sunset review law to operate automatically could have 69  
unintended effects, and also could result in uncertainty and 70  
confusion. Furthermore, the law that generally will apply to Ohio 71  
taxpayers beginning on January 1, 2011, will not be clear without 72  
the incorporation of recent changes in the Internal Revenue Code 73

into Ohio law. Therefore, this act goes into immediate effect.

74